IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 9066 of 1987 (O & M)

Date of Decision: 23.8.2006

M/s Janta Khadi Gram Udyog Vikas Samiti ...Petitioner

Versus

The Excise & Taxation Officer-cum-Assessing Authority, Karnal ... Respondent

Coram: Hon'ble Mr. Justice Rajesh Bindal

Present: Mr. Avneesh Jhingan, Advocate,
for the petitioner.

Mr. B.S.Rana, Addl. A.G. Haryana

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Rajesh Bindal, J.

The petitioner had approached this Court by filing the present petition seeking a direction to the respondent to pay the balance amount of Rs. 1180/- along with interest on Rs. 31,180/- on account of delayed payment of the amount and also further restraining the respondent from asking for furnishing of surety of Rs. 30,000/-.

For the purpose of decision of this petition, the facts are not to be noticed in detail. It would be suffice to state that on an appeal by the petitioner, the Joint Excise and Taxation Commissioner (Appeals),

Ambala, vide order dated 25.11.1986 while setting aside the order dated 31.3.1986 passed by the Assessing Authority, directed that a refund of Rs. 31,180/- be granted to the petitioner subject to verification of the payment in question. Thereafter, the petitioner requested for refund of the amount, out of which Rs. 30,000/- was refunded to the petitioner after his furnishing surety on October 14, 1987. The contention of the counsel for the petitioner is that the petitioner would be entitled to interest on account of

delayed refund of the amount from 25.11.1986 till October 1987. The only ground raised by the respondent to dislodge the petitioner from award of interest on account of delayed refund of amount is that the assessment for the year in question was under revision under Section 40 of the Haryana General Sales Tax Act, 1973 and an intimation to that effect was also sent to the petitioner on November 23, 1987.

I have heard counsel for the parties.

Though the plea raised by the respondent to dislodge the petitioner to his entitlement of interest on account of delayed refund of the amount is legally not sustainable, however, still keeping in view the fact that the case is more than 20 years old and the interest on the delayed refund of the amount for a short period of about 10 months would be very small, which may entail an exercise costing much more in the form of time and energy, without recording any finding on the merits of the case either in

favour or against the petitioner, I decline to interfere in the petition and dismiss the same as such.

(RAJESH BINDAL)
JUDGE

August 23, 2006
pj